

FORM QRO—D12.6

Version 10—Effective 18 September 2017

Duties Act 2001 section 455A

Land Tax Act 2010 section 78(3)

Taxation Administration Act 2001 section 113D(1)



Queensland
Government

Transaction statement

About this form

Complete this form if you are registered as a self assessor for transfer duty under the *Duties Act 2001* and you are required by your notice of registration to self assess transactions. The types of transactions that are required to be self assessed can be found in the document 'Self assessment of transfer duty—Instructions for registered self assessors (SA1)'.
A transaction statement must be completed for each transaction.

Notes:

- If your transaction includes real property (e.g. houses, apartments, business premises or vacant land), each non-Australian transferor or transferee must also complete an identity details annexure.
- This form includes questions relating to additional foreign acquirer duty (AFAD).

Type all responses in the boxed spaces and tick the appropriate boxes.

Part A—General information

Client no.

Transaction no.

1. Transaction class (select one)

- Transfer of residential land
- Transfer of non-residential land
- Transfer of business asset
- Transfer—other
- Transfer of mortgage (Only complete questions 4, 5, 12, 13, 18 and 27, and Part D.)
- Acquisition of new right

2. Dutiable transaction (select one)

- Transfer of dutiable property
- Agreement to transfer dutiable property
- Relevant transfer agreement (s.156D)
- Surrender of dutiable property
- Creation or termination of a trust of dutiable property
- Transfer of an existing right
- Acquisition of new right (Go to question 4.)

3. Dutiable property (select one)

- Land in Queensland
- Transferable site area
- Queensland business asset
- Existing right
- Chattel in Queensland

4. Transaction/Document date / / Unconditional date / /
5. Is there an agreement in writing? Yes No
6. Does this transaction also include transfers assessed under s.22 of the *Duties Act 2001*? Yes No
7. Has duty been previously paid on this agreement? Yes Go to question 8.
No Go to question 10.
8. Transaction number under which duty was paid
9. Are all details provided in the previous transaction? Yes No

(If 'yes', complete Part E of the form and submit to QRO without providing any further details. You will need to await your transaction number in order to stamp the transfer.)

Part B—Property and party details

10. Provide the estimated value of the Queensland goodwill and intellectual property (if applicable). Include these amounts in the dutiable value at question 21.

Estimated business goodwill \$

Estimated intellectual property \$

Description of the property (other than land)

11. Real property description (attach a schedule if more than 5 lots)

Lot no.	Plan type	Plan number	Title reference	New building (Yes/No)	Residential off-the-plan (Yes/No)

12. Transferor details

Provide details of all transferors. Attach annexure C if there are more than 2 transferors.

Transferor 1

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

Individual

First name

Middle names

Surname

Date of birth (if known)

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Non-individual (e.g. company, trust)

Entity name

ABN ACN ARBN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Trustee

Is the transferor acting as trustee? Yes No

Trust name

Non-Australian entity

Is the transferor a non-Australian entity?

Yes Complete an identity details annexure.

No

Contact details

Care of

Current street address

Suburb State

Country Postcode

Mobile number + () Phone number + ()

Email

Contact name

Provide name of person responsible for the entity (e.g. name of director or company secretary).

Transferor 2

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

Individual

First name

Middle names

Surname

Date of birth (if known)

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Non-individual (e.g. company, trust)

Entity name

ABN ACN ARBN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Trustee

Is the transferor acting as trustee? Yes No

Trust name

Non-Australian entity

Is the transferor a non-Australian entity?

Yes Complete an identity details annexure.

No

Contact details

Care of	<input type="text"/>		
Current street address	<input type="text"/>		
	<input type="text"/>		
Suburb	<input type="text"/>	State	<input type="text"/>
Country	<input type="text"/>	Postcode	<input type="text"/>
Mobile number	+ () <input type="text"/>	Phone number	+ () <input type="text"/>
Email	<input type="text"/>		
Contact name	<input type="text"/>		

Provide name of person responsible for the entity (e.g. name of director or company secretary).

13. Transferee details

Provide details of all transferees. Attach annexure C if there are more than 2 transferees.

Transferee 1

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

Individual

First name	<input type="text"/>								
Middle names	<input type="text"/>								
Surname	<input type="text"/>								
Date of birth	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		

Non-individual (e.g. company, trust)

Entity name	<input type="text"/>																								
ABN	<input type="checkbox"/>	ACN	<input type="checkbox"/>	ARBN	<input type="checkbox"/>																				
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																									

Trustee

Is the transferee acting as trustee? Yes No

Trust name

Type of trust Family/discretionary Fixed Unit Other

Non-Australian entity

Is the transferee a non-Australian entity?

Yes Complete an identity details annexure.

No

Additional foreign acquirer duty

Is the transferee a foreign person? Yes (Also complete question 22.) No

Is the transferee an agent who is a foreign person, acting for a principal? Yes (Also complete question 22.) No

Is the principal a foreign person? Yes (Also complete question 22.) No

If the transferee is a trustee of a foreign trust, provide the following information for the trust.

Country of establishment	<input type="text"/>
Country of tax residence	<input type="text"/>
Overseas registration number (e.g. business registration number)	<input type="text"/>
Foreign Investment Review Board application number	<input type="text"/>
Other overseas identifier (e.g. other government registration)	<input type="text"/>

Contact details

Care of	<input type="text"/>		
Current street address	<input type="text"/>		
	<input type="text"/>		
Suburb	<input type="text"/>	State	<input type="text"/>
Country	<input type="text"/>	Postcode	<input type="text"/>
Mobile number	+ () <input type="text"/>	Phone number	+ () <input type="text"/>
Email	<input type="text"/>		
Contact name	<input type="text"/>		

Provide name of person responsible for the entity (e.g. name of director or company secretary).

Transferee 2

Complete the details for the individual or non-individual transferor, and note if they are a trustee and non-Australian entity.

Individual

First name	<input type="text"/>								
Middle names	<input type="text"/>								
Surname	<input type="text"/>								
Date of birth	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		

Non-individual (e.g. company, trust)

Entity name	<input type="text"/>																								
ABN	<input type="checkbox"/>	ACN	<input type="checkbox"/>	ARBN	<input type="checkbox"/>																				
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																									

Trustee

Is the transferee acting as trustee? Yes No

Trust name

Type of trust Family/discretionary Fixed Unit Other

Non-Australian entity

Is the transferee a non-Australian entity?

Yes Complete an identity details annexure.

No

Additional foreign acquirer duty

- Is the transferee a foreign person? Yes (Also complete question 22.) No
- Is the transferee an agent who is a foreign person, acting for a principal? Yes (Also complete question 22.) No
- Is the principal a foreign person? Yes (Also complete question 22.) No

If the transferee is a trustee of a foreign trust, provide the following information for the trust.

Country of establishment	<input type="text"/>
Country of tax residence	<input type="text"/>
Overseas registration number (e.g. business registration number)	<input type="text"/>
Foreign Investment Review Board application number	<input type="text"/>
Other overseas identifier (e.g. other government registration)	<input type="text"/>

Contact details

Care of	<input type="text"/>		
Current street address	<input type="text"/>		
	<input type="text"/>		
Suburb	<input type="text"/>	State	<input type="text"/>
Country	<input type="text"/>	Postcode	<input type="text"/>
Mobile number	+ () <input type="text"/>	Phone number	+ () <input type="text"/>
Email	<input type="text"/>		
Contact name	<input type="text"/>		

Provide name of person responsible for the entity (e.g. name of director or company secretary).

14. Transferee concession claim

Transferee 1

Transferee 2

Select one

- No claim
- Home–Form D2.1 completed
- First home–Form D2.1 completed
- First home vacant land–Form D2.7 completed
- Primary production–Form D2.5 completed
- Prescribed business–Form D2.5 completed

Select one

- No claim
- Home–Form D2.1 completed
- First home–Form D2.1 completed
- First home vacant land–Form D2.7 completed
- Primary production–Form D2.5 completed
- Prescribed business–Form D2.5 completed

15. Provide the following details for each transferee who has claimed a home concession.

Transferee 1		Transferee 2	
Transfer date	<input type="text" value=" / /"/>	Transfer date	<input type="text" value=" / /"/>
Occupation date	<input type="text" value=" / /"/>	Occupation date	<input type="text" value=" / /"/>

16. Transferee interest

Enter each transferee's acquisition of the land as a fraction, such as $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, or 1 if the transferee acquired all the property.

If a transferee already holds an interest in the land, enter only the interest being acquired in this transaction.

Transferee 1		Transferee 2	
Interest acquired	<input type="text"/>	Interest acquired	<input type="text"/>

17. Beneficiary of a fixed trust

Do you want to claim a home, first home, or first home vacant land concession for all beneficiaries under the fixed trust? (All beneficiaries of the trust must be individuals with a legal disability.) Yes No

If 'yes', select a concession type:

- Home—Form D2.1 completed
- First home—Form D2.1 completed
- First home vacant land—Form D2.7 completed

Provide all beneficiaries' names and dates of birth (attach schedule where needed).

Part C—Transaction information

18. Are the transferor and the transferee related?

Yes Evidence of value to be retained.

No

19. Is the consideration paid less than the unencumbered value of property included in this transaction?

Yes Evidence of value to be retained.

No

20. Is an exemption being claimed?

Yes Complete and lodge an Annexure B with this statement.

No

21. What is the consideration or unencumbered value of entire property?

- If a partial interest is acquired, enter the unencumbered value of the entire property (not just the value of the partial interest).
- For primary production or prescribed businesses (sections 105 or 105A), enter the value of the entire property.
- The total consideration or unencumbered value must include the value of any business goodwill and intellectual property.

\$

Note: For transactions involving a GST component, see public ruling DA011.1—Transfer duty on dutiable transactions subject to GST for information on how to complete this field.

22. Is the land used solely or primarily for residential purposes, or will it be in the future?

This question is to ascertain whether the land is AFAD (additional foreign acquirer duty) residential land. AFAD residential land is land in Queensland that is, or will be, solely or primarily used for residential purposes when certain other criteria are met. (See the Duties Act.) A reference to AFAD residential land includes chattels that are acquired in the same dutiable transaction as the land and where the use is directly linked to, or is incidental to, the use and occupation of the land.

Yes Value of AFAD residential land \$

(This includes chattels where the use is directly linked to, or is incidental to, the use and occupation of the land.)

No

23. Where a home concession has been claimed, provide the dutiable value of non-residential property.

\$

24. Where a primary production or prescribed business concession (section 105 or 105A) has been claimed, enter the extent to which the amount of this transaction is made by way of gift.

\$

25. Does this transaction form part of an arrangement including other dutiable transactions (s.30)?

Yes Go to question 26.

No Go to question 28.

26. Is this the first transaction in the arrangement? Yes No

If 'no', complete Annexure A regarding aggregated transactions. Provide the payment information on the annexure and not on this form. The verification section will still need to be completed on this form.

If 'yes', you do not need to complete Annexure A.

27. How many mortgages are being transferred?

(Only complete this question if the selected transaction class is 'Transfer of mortgage'.)

Part D—Payment information

28. Duty payable \$

29. Less duty payable on option agreement \$ Transaction no.

30. Additional foreign acquirer duty payable \$

31. UTI \$

32. Transaction liability (total of questions 28 to 31) \$

33. Payment amount \$

Part E—Acknowledgement

I acknowledge that it is an offence under section 488 of the *Duties Act 2001* and section 122 of the *Taxation Administration Act 2001* for a person to give to the Commissioner or an investigator a document containing information that the person knows, or should reasonably know, is false or misleading in a material particular.

Authorised person's signature

Name

Date

Contact phone

Mobile number

Email address

Queensland Revenue Office is collecting the information on this form on behalf of the Commissioner of State Revenue for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Your personal information may be disclosed without your consent in circumstances outlined in the *Taxation Administration Act* or as otherwise authorised by law. It is Queensland Revenue Office's usual practice to disclose personal information collected on this form to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the *Taxation Administration Act*.

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Visit qro.qld.gov.au for information about duties and other state taxes.